



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: WASHBURN WATER & SEWER UTILITY

Principal Office: WASHINGTON AVENUE  
P.O. BOX 638  
WASHBURN, WI 54891

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I VICKI E SWANSON of  
(Person responsible for accounts)

\_\_\_\_\_, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/30/2005  
(Date)

CLERK

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(Title)

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Full-Time Employees (FTE)	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** WASHBURN WATER & SEWER UTILITY**Utility Address:** WASHINGTON AVENUE

P.O. BOX 638

WASHBURN, WI 54891

**When was utility organized?** 8/1/1934**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** VICKI E SWANSON**Title:** CITY CLERK TREASURER**Office Address:**

CITY OF WASHBURN

WASHBURN, WI 54891

**Telephone:** (715) 373 - 6160**Fax Number:** (715) 373 - 6148**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MARK A VAN VLACK**Title:** CPA**Office Address:** MAITLAND, SINGLER & VAN VLACK, S.C.

306 W 3RD ST

ASHLAND, WI 54806

**Telephone:** (715) 682 - 5544**Fax Number:** (715) 682 - 5545**E-mail Address:** mvanvlack@ncis.net

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** RICHARD AVOL**Title:** COUNCIL PRESIDENT**Office Address:**

2 E BAYFIELD ST

WASHBURN, WI 54891

**Telephone:** (715) 373 - 2899**Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MARK A VAN VLACK**Title:** CPA**Office Address:** MAITLAND, SINGLER & VAN VLACK S.C.  
306 W 3RD ST  
ASHLAND, WI 54806**Telephone:** (715) 682 - 5544**Fax Number:** (715) 682 - 5545**E-mail Address:** mvanvlack@ncis.net**Date of most recent audit report:** 4/30/2004**Period covered by most recent audit:** 12/31/03

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR. PETER MANN**Title:** CITY ADMINISTRATOR**Office Address:**119 WASHINGTON AVENUE  
P.O. BOX 638  
WASHBURN, WI 54891**Telephone:** (715) 373 - 6160**Fax Number:** (715) 373 - 6148**E-mail Address:** admin9@charter.net

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**Name of utility commission/committee:**    WASHBURN CITY COUNCIL

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**Names of members of utility commission/committee:**MR RICHARD AVOL  
MS DAWN BELLILE  
MS IRENE BLAKELY, MAYOR  
MS MARY MCGRATH  
MS RUTH OPPEDAHN  
MS CHRISTINA SAUER  
MS ADELINE SWISTON  
MS STEPHANIE WARGIN

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

NONE

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	314,138	226,936	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	130,891	128,882	<b>2</b>
Depreciation Expense (403)	50,628	30,019	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	37,730	32,994	<b>5</b>
<b>Total Operating Expenses</b>	<b>219,249</b>	<b>191,895</b>	
<b>Net Operating Income</b>	<b>94,889</b>	<b>35,041</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>94,889</b>	<b>35,041</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	18,673	7,499	<b>9</b>
Miscellaneous Nonoperating Income (421)	2,132,820	166,695	<b>10</b>
<b>Total Other Income</b>	<b>2,151,493</b>	<b>174,194</b>	
<b>Total Income</b>	<b>2,246,382</b>	<b>209,235</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(5,182)	0	<b>11</b>
Other Income Deductions (426)	25,307	4,732	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>20,125</b>	<b>4,732</b>	
<b>Income Before Interest Charges</b>	<b>2,226,257</b>	<b>204,503</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	206,162	126,860	<b>13</b>
Amortization of Debt Discount and Expense (428)	0	0	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>15</b>
Interest on Debt to Municipality (430)	20,721	24,885	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	35,897	25,047	<b>18</b>
<b>Total Interest Charges</b>	<b>190,986</b>	<b>126,698</b>	
<b>Net Income</b>	<b>2,035,271</b>	<b>77,805</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	690,369	26,403	<b>19</b>
Balance Transferred from Income (433)	2,035,271	77,805	<b>20</b>
Miscellaneous Credits to Surplus (434)	1,105,757	586,161	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	103,634	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)			<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,727,763</b>	<b>690,369</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	314,138		314,138	1
<b>Total (Acct. 400):</b>	<b>314,138</b>	<b>0</b>	<b>314,138</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	130,891		130,891	2
<b>Total (Acct. 401):</b>	<b>130,891</b>	<b>0</b>	<b>130,891</b>	
<b>Depreciation Expense (403):</b>				
Derived	50,628		50,628	3
<b>Total (Acct. 403):</b>	<b>50,628</b>	<b>0</b>	<b>50,628</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	37,730		37,730	5
<b>Total (Acct. 408):</b>	<b>37,730</b>	<b>0</b>	<b>37,730</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>94,889</b>	<b>0</b>	<b>94,889</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON SPECIAL ASSESSMENTS	0	10,980	10,980	10
INTEREST EARNED	7,693	0	7,693	11
<b>Total (Acct. 419):</b>	<b>7,693</b>	<b>10,980</b>	<b>18,673</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		2,078,000	<b>2,078,000 12</b>
NON REGULATED SEWER UTILITY	47,995	5,700	<b>53,695 13</b>
MISCELLANEOUS NON OPERATING INCOME	1,125	0	<b>1,125 14</b>
<b>Total (Acct. 421):</b>	<b>49,120</b>	<b>2,083,700</b>	<b>2,132,820</b>
<b>TOTAL OTHER INCOME:</b>	<b>56,813</b>	<b>2,094,680</b>	<b>2,151,493</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(5,182)		<b>(5,182) 15</b>
NONE	0	0	<b>0 16</b>
<b>Total (Acct. 425):</b>	<b>(5,182)</b>	<b>0</b>	<b>(5,182)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		25,307	<b>25,307 17</b>
NONE	0	0	<b>0 18</b>
<b>Total (Acct. 426):</b>	<b>0</b>	<b>25,307</b>	<b>25,307</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(5,182)</b>	<b>25,307</b>	<b>20,125</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	206,162		<b>206,162 19</b>
<b>Total (Acct. 427):</b>	<b>206,162</b>	<b>0</b>	<b>206,162</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0		<b>0 20</b>
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		<b>0 21</b>
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	20,721		<b>20,721 22</b>
<b>Total (Acct. 430):</b>	<b>20,721</b>	<b>0</b>	<b>20,721</b>
<b>Other Interest Expense (431):</b>			
Derived	0		<b>0 23</b>
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
WATER & SEWER UTILITY IMPROVEMENTS	35,897		35,897 24
<b>Total (Acct. 432):</b>	<b>35,897</b>	<b>0</b>	<b>35,897</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>190,986</b>	<b>0</b>	<b>190,986</b>
<b>NET INCOME:</b>	<b>(34,102)</b>	<b>2,069,373</b>	<b>2,035,271</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	625,882	64,487	690,369 25
<b>Total (Acct. 216):</b>	<b>625,882</b>	<b>64,487</b>	<b>690,369</b>
Balance Transferred from Income (433):			
Derived	(34,102)	2,069,373	2,035,271 26
<b>Total (Acct. 433):</b>	<b>(34,102)</b>	<b>2,069,373</b>	<b>2,035,271</b>
Miscellaneous Credits to Surplus (434):			
CORRECT CLOSING OF 2003 ACCOUNT 271 - CAPITAL P	607,101	498,656	1,105,757 27
<b>Total (Acct. 434):</b>	<b>607,101</b>	<b>498,656</b>	<b>1,105,757</b>
Miscellaneous Debits to Surplus--Debit (435):			
CORRECT CLOSING OF ACCOUNT 271	0	103,634	103,634 28
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>103,634</b>	<b>103,634</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,198,881</b>	<b>2,528,882</b>	<b>3,727,763</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0	0	0	0	0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	314,138	0	0	0	<b>314,138</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>314,138</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>314,138</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,974,990	2,706,894	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	498,756	424,553	<b>2</b>
<b>Net Utility Plant</b>	<b>6,476,234</b>	<b>2,282,341</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	8,744,590	6,092,002	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,061,086	924,016	<b>4</b>
<b>Net Nonutility Property</b>	<b>7,683,504</b>	<b>5,167,986</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	403,319	75,536	<b>6</b>
Special Funds (125)	595,509	1,015,524	<b>7</b>
<b>Total Other Property and Investments</b>	<b>8,682,332</b>	<b>6,259,046</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	25,078	38,460	<b>8</b>
Temporary Cash Investments (132)	197,839	135,085	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	27,832	28,367	<b>11</b>
Other Accounts Receivable (143)	142,807	66,302	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	147,003	340,426	<b>14</b>
Materials and Supplies (150)	20,458	19,655	<b>15</b>
Prepayments (165)	3,630	1,710	<b>16</b>
Other Current and Accrued Assets (170)	0	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>564,647</b>	<b>630,005</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>15,723,213</b>	<b>9,171,392</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,335,603	2,411,178	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	3,727,763	690,369	<b>23</b>
<b>Total Proprietary Capital</b>	<b>5,063,366</b>	<b>3,101,547</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,455,200	2,489,400	<b>24</b>
Advances from Municipality (223)	178,104	228,942	<b>25</b>
Other long-Term Debt (224)	6,586,581	3,000,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>9,219,885</b>	<b>5,718,342</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	832,841	282,633	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	32,917	27,826	<b>31</b>
Interest Accrued (237)	51,185	36,577	<b>32</b>
Other Current and Accrued Liabilities (238)	4,507	4,467	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>921,450</b>	<b>351,503</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	518,512	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>518,512</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>15,723,213</b>	<b>9,171,392</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	2,706,894	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,380,158	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	2,613,276	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	2,981,556				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>6,974,990</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	365,083	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	133,673	0	0	0	12
<b>Total Accumulated Provision</b>	<b>498,756</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,476,234</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	331,140				<b>331,140</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	50,628				<b>50,628</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,480				<b>1,480</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
CORRECT CLOSING OF ACCOUNT	88,681				<b>88,681</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>140,789</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>140,789</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	3,212				<b>3,212</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	103,634				<b>103,634</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>106,846</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>106,846</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>365,083</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>365,083</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	93,413				<b>93,413</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	25,307				<b>25,307</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
CORRECT CLOSING OF ACCOUNT	14,953				<b>14,953</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>40,260</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,260</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>133,673</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>133,673</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	6,092,002	2,652,588		<b>8,744,590</b>	<b>1</b>
<b>Other (specify):</b>					
NONE	0			<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>6,092,002</b>	<b>2,652,588</b>	<b>0</b>	<b>8,744,590</b>	
Less accum. prov. depr. & amort. (122)	924,016	137,070		<b>1,061,086</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>5,167,986</b>	<b>2,515,518</b>	<b>0</b>	<b>7,683,504</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	17,969	17,002	2
Sewer utility	2,489	2,653	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>20,458</b>	<b>19,655</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE	0		0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0		0	2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	2,411,178	<b>1</b>
<b>Changes during year (explain):</b>		
REVERSE 2003 AMOUNTS RECORDED IN ERROR	(1,105,757)	<b>2</b>
CITY SHARE OF PRINCIPAL PAID ON LONG TERM DEBT	3,308	<b>3</b>
NON CURRENT ADVANCES TO UTILITY FORGIVEN BY CITY	26,874	<b>4</b>
<b>Balance end of year</b>	<b>1,335,603</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
RURAL SERVICES	11/14/1996	11/14/2036	5.00%	2,455,200	1
<b>Total Bonds (Account 221):</b>				<b>2,455,200</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
8TH ST SPECIAL ASSESSMENT PROJECT	07/01/2002	06/01/2012	3.25%	178,104	1
<b>Total for Account 223</b>				<b>178,104</b>	
<b>Other Long-Term Debt (224)</b>					
WATER & SEWER REV BOND ANTICIPATION NOTE	10/01/2003	11/01/2005	1.80%	3,000,000	2
2004A WATER & SEWER BOND ANTICIPATION NO	06/30/2004	11/01/2005	2.95%	3,586,581	3
<b>Total for Account 224</b>				<b>6,586,581</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	27,826	1
<b>Accruals:</b>		
Charged water department expense	37,730	2
Charged electric department expense		3
Charged sewer department expense	6,233	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>43,963</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	11,078	7
PSC Remainder Assessment	310	8
<b>Other (explain):</b>		
TAX EQUIVALENT	27,484	9
<b>Total payments and other debits</b>	<b>38,872</b>	
<b>Balance end of year</b>	<b>32,917</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
RURAL SERVICES	18,722	111,765	112,023	18,464	1
<b>Subtotal</b>	<b>18,722</b>	<b>111,765</b>	<b>112,023</b>	<b>18,464</b>	
<b>Advances from Municipality (223)</b>					
1993 SEWER EXTENSION	0			0	2
8TH ST SPECIAL ASSESSMENT	2,900	4,613	6,962	551	3
CONSTRUCTION ADVANCES	1,344	16,108	16,134	1,318	4
<b>Subtotal</b>	<b>4,244</b>	<b>20,721</b>	<b>23,096</b>	<b>1,869</b>	
<b>Other long-Term Debt (224)</b>					
WATER & SEWER REV BOND ANTICIPATION NOTES	13,611	58,500	58,500	13,611	5
2004A WATER & SEWER BOND ANTICIPATION NOTES		35,897	18,656	17,241	6
<b>Subtotal</b>	<b>13,611</b>	<b>94,397</b>	<b>77,156</b>	<b>30,852</b>	
<b>Notes Payable (231)</b>					
	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>36,577</b>	<b>226,883</b>	<b>212,275</b>	<b>51,185</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
CONTRIBUTIONS RECEIVABLE	403,319	2
<b>Total (Acct. 124):</b>	<b>403,319</b>	
<b>Special Funds (125):</b>		
VARIOUS FUNDS	595,509	3
<b>Total (Acct. 125):</b>	<b>595,509</b>	
<b>Notes Receivable (141):</b>		
NONE	0	4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	27,832	5
Electric	0	6
Sewer (Regulated)	0	7
<b>Other (specify):</b>		
NONE	0	8
<b>Total (Acct. 142):</b>	<b>27,832</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	53,489	9
Merchandising, jobbing and contract work	0	10
<b>Other (specify):</b>		
INTEREST RECEIVABLE	1,193	11
SUNDRY RECEIVABLES	8,125	12
CONNECTION FEE	80,000	13
<b>Total (Acct. 143):</b>	<b>142,807</b>	
<b>Receivables from Municipality (145):</b>		
SPECIAL ASSESSMENT TAX ROLL	35,034	14
CONSTRUCTION ADVANCES	111,969	15
<b>Total (Acct. 145):</b>	<b>147,003</b>	
<b>Prepayments (165):</b>		
PSC RATE INCREASE	3,630	16
<b>Total (Acct. 165):</b>	<b>3,630</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	17
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE	0	18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	19
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	98,452	20
SPECIAL ASSESSMENT LEVIED ON CONSTR IN PROGRESS	420,060	21
<b>Total (Acct. 253):</b>	<b>518,512</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	1,501,293	0	0	0	<b>1,501,293</b>	<b>1</b>
Materials and Supplies	17,485	0	0	0	<b>17,485</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	348,111	0	0	0	<b>348,111</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	49,226	0	0	0	<b>49,226</b>	<b>6</b>
					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,121,441</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,121,441</b>	
Net Operating Income	94,889	0	0	0	<b>94,889</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>8.46%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.46%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	2	1
Electric		2
Gas		3
Sewer	2	4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	103,634	0	0	0	<b>103,634</b>	<b>2</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	5,182				<b>5,182</b>	<b>4</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>98,452</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>98,452</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

If total reported for Establish Regulatory Liability differs by more than \$100 from 2003 Acct. 110.2 (Est. deprec on contrib plnt 1/1/03), please explain.

IN 2003 THE UTILITY RECORDED GOVERNMENT GRANTS AS CAPITAL PAID BY MUNICIPALITY INSTEAD OF CONTRIBUTED CAPITAL IN ERROR. THIS WAS CORRECTED IN 2004 AND AS A RESULT THE ESTIMATED DEPR ON CONTRIBUTED PLANT WAS RECALCULATED.

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### Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	230,511	223,504	<b>1</b>
<b>Total Sales of Water</b>	<b>230,511</b>	<b>223,504</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	617	956	<b>2</b>
Other Water Revenues (474)	83,010	2,476	<b>3</b>
<b>Total Other Operating Revenues</b>	<b>83,627</b>	<b>3,432</b>	
<b>Total Operating Revenues</b>	<b>314,138</b>	<b>226,936</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	65,936	66,159	<b>4</b>
General Operating Expenses (680-690)	64,955	62,723	<b>5</b>
<b>Total Operation and Maintenance Expenses</b>	<b>130,891</b>	<b>128,882</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	50,628	30,019	<b>6</b>
Amortization Expense (404)	0	0	<b>7</b>
Taxes (408)	37,730	32,994	<b>8</b>
<b>Total Other Operating Expenses</b>	<b>88,358</b>	<b>63,013</b>	
<b>Total Operating Expenses</b>	<b>219,249</b>	<b>191,895</b>	
<b>NET OPERATING INCOME</b>	<b>94,889</b>	<b>35,041</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	777	28,663	116,148	4
Commercial	82	7,196	23,009	5
Industrial	2	952	2,369	6
<b>Total Metered Sales to General Customers (461)</b>	<b>861</b>	<b>36,811</b>	<b>141,526</b>	
Private Fire Protection Service (462)	3		420	7
Public Fire Protection Service (463)	896		69,333	8
Other Sales to Public Authorities (464)	35	5,186	19,232	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,795</b>	<b>41,997</b>	<b>230,511</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>	
NONE	N/A	0	0	1
<b>Total</b>		<b>0</b>	<b>0</b>	

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	69,333	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>69,333</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	617	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>617</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,954	7
<b>Other (specify):</b> MISCELLANEOUS	56	8
ONE TIME CONNECTION FEE CHARGED FOR WATER SERVICES TO DUPONT PROJECT	80,000	9
<b>Total Other Water Revenues (474)</b>	<b>83,010</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	43,413	46,658	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	12,776	12,054	3
Chemicals (630)	1,035	550	4
Supplies and Expenses (640)	3,357	3,153	5
Repairs of Water Plant (650)	3,566	2,284	6
Transportation Expenses (660)	1,789	1,460	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>65,936</b>	<b>66,159</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	32,090	27,552	8
Office Supplies and Expenses (681)	2,656	3,500	9
Outside Services Employed (682)	2,879	5,001	10
Insurance Expense (684)	2,624	4,154	11
Employees Pensions and Benefits (686)	21,562	19,035	12
Regulatory Commission Expenses (688)	2,040	250	13
Miscellaneous General Expenses (689)	1,104	3,231	14
Uncollectible Accounts (690)		0	15
<b>Total General Operating Expenses</b>	<b>64,955</b>	<b>62,723</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>130,891</b>	<b>128,882</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		32,572	27,484	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		392	355	<b>2</b>
<b>Net property tax equivalent</b>		<b>32,180</b>	<b>27,129</b>	
Social Security	WAGES	5,240	5,645	<b>3</b>
PSC Remainder Assessment		310	220	<b>4</b>
Other (specify): NONE			0	<b>5</b>
<b>Total tax expense</b>		<b>37,730</b>	<b>32,994</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Bayfield				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.249408				3
County tax rate	mills		4.639476				4
Local tax rate	mills		9.900865				5
School tax rate	mills		10.993762				6
Voc. school tax rate	mills		1.357403				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.140914</b>				10
Less: state credit	mills		1.383110				11
<b>Net tax rate</b>	mills		<b>25.757804</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.900865</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.351165</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>22.252030</b>				17
<b>Total Tax Rate</b>	mills		<b>27.140914</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.819870</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.757804</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.118059</b>				21
Utility Plant, Jan. 1	\$	<b>1,900,700</b>	1,900,700				22
Materials & Supplies	\$	<b>17,002</b>	17,002				23
<b>Subtotal</b>	\$	<b>1,917,702</b>	<b>1,917,702</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,917,702</b>	<b>1,917,702</b>				26
Assessment Ratio	dec.		0.804283				27
<b>Assessed Value</b>	\$	<b>1,542,375</b>	<b>1,542,375</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.118059</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>32,572</b>	<b>32,572</b>				30
Tax Equivalent per 1994 PSC Report	\$	27,484					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>32,572</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,000		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	53,137		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>54,137</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	230		12
Structures and Improvements (321)	94,579		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	82,104		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	5,528		20
<b>Total Pumping Plant</b>	<b>182,441</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,152		23
<b>Total Water Treatment Plant</b>	<b>3,152</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,000	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			53,137	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	54,137	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			230	12
Structures and Improvements (321)			94,579	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			82,104	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			5,528	20
<b>Total Pumping Plant</b>	0	0	182,441	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,152	23
<b>Total Water Treatment Plant</b>	0	0	3,152	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	86		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	106,519		26
Transmission and Distribution Mains (343)	877,391		27
Fire Mains (344)	0		28
Services (345)	195,492		29
Meters (346)	46,112	17,946	30
Hydrants (348)	112,727		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,338,327</b>	<b>17,946</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,294		35
Computer Equipment (372.1)	2,668		36
Transportation Equipment (373)	9,412		37
Other General Equipment (379)	29,998		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>44,372</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,622,429</b>	<b>17,946</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,622,429</b>	<b>17,946</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			86 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			106,519 26
Transmission and Distribution Mains (343)		(202,822)	674,569 27
Fire Mains (344)			0 28
Services (345)		(31,434)	164,058 29
Meters (346)	3,212		60,846 30
Hydrants (348)		(22,749)	89,978 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>3,212</b>	<b>(257,005)</b>	<b>1,096,056</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,294 35
Computer Equipment (372.1)			2,668 36
Transportation Equipment (373)			9,412 37
Other General Equipment (379)			29,998 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>44,372</b>
<b>Total utility plant in service directly assignable</b>	<b>3,212</b>	<b>(257,005)</b>	<b>1,380,158</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>3,212</b>	<b>(257,005)</b>	<b>1,380,158</b>

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	174,381	1,734,872	27
Fire Mains (344)	0		28
Services (345)	72,051	325,639	29
Meters (346)	0	648	30
Hydrants (348)	31,839	16,841	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>278,271</b>	<b>2,078,000</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>278,271</b>	<b>2,078,000</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>278,271</b>	<b>2,078,000</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			0	26
Transmission and Distribution Mains (343)		202,822	2,112,075	27
Fire Mains (344)			0	28
Services (345)		31,434	429,124	29
Meters (346)			648	30
Hydrants (348)		22,749	71,429	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>257,005</b>	<b>2,613,276</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			0	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>257,005</b>	<b>2,613,276</b>	
Common Utility Plant Allocated to Water Department				0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>257,005</b>	<b>2,613,276</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,466	5,466	1
February			5,614	5,614	2
March			5,787	5,787	3
April			6,082	6,082	4
May			6,411	6,411	5
June			6,558	6,558	6
July			6,558	6,558	7
August			6,956	6,956	8
September			6,909	6,909	9
October			6,762	6,762	10
November			5,025	5,025	11
December			4,528	4,528	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>72,656</b>	<b>72,656</b>	
Less: Water sold				41,997	13
Volume pumped but not sold				30,659	14
Volume sold as a percent of volume pumped				58%	15
Volume used for water production, water quality and system maintenance				15,000	16
Volume related to equipment/system malfunction				7,000	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				22,000	19
Volume pumped but unaccounted for				8,659	20
Percent of water lost				12%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				383	23
Date of maximum: 9/2/2004					24
Cause of maximum:					25
FLUSHING WATER MAIN FOR NEW CONSTRUCTION					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				138	26
Date of minimum: 1/2/2004					27
Total KWH used for pumping for the year				139,086	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL	1	650	8	1,000,000	Yes	<b>1</b>
WELL	2	700	8	1,000,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification	1	2	1
Location	323 PUMPHOUSE RD	801 6TH AVE WEST	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LANE	LANE	5
Year Installed	1971	1977	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	425	450	8
Pump Motor or Standby Engine Mfr	US	GE	9
Year Installed	1982	1977	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	50	50	12

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1971		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	375		10
			11
Total capacity in gallons (actual)	250,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		14
			15
Points of application (wellhouse, central facilities, booster station, other)	OTHER		16
			17
Filters, type (gravity, pressure, other, none)	OTHER		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	N		24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	3,191	0	0	0	3,191	1
M	D	2.000	7,852	0	0	0	7,852	2
M	D	4.000	4,959	3,000	0	0	7,959	3
M	D	6.000	41,530	2,042	0	0	43,572	4
M	D	8.000	5,544	0	0	0	5,544	5
M	D	10.000	7,273	576	0	0	7,849	6
M	D	12.000	6,226	0	0	0	6,226	7
Total Within Municipality			76,575	5,618	0	0	82,193	
M	D	4.000	0	13,269			13,269	8
M	D	6.000	0	7,000			7,000	9
P	D	6.000	0	850			850	10
M	D	8.000	0	54			54	11
P	D	8.000	0	2,169			2,169	12
M	D	10.000	0	3,400			3,400	13
P	D	14.000	0	585			585	14
Total Outside of Municipality			0	27,327	0	0	27,327	
Total Utility			76,575	32,945	0	0	109,520	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	691	2	0	0	693		1
M	1.000	143	67	0	0	210	84	2
M	1.250	4	0	0	0	4		3
M	1.500	10	0	0	0	10		4
M	2.000	9	0	0	0	9		5
M	3.000	2	0	0	0	2		6
M	4.000	2	0	0	0	2		7
P	4.000	1	0	0	0	1		8
M	6.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>863</b>	<b>69</b>	<b>0</b>	<b>0</b>	<b>932</b>	<b>84</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	793	163	59	0	897	0	1
0.750	11	2	0	0	13	0	2
1.000	19	0	0	0	19	0	3
1.250	1	0	0	0	1	0	4
1.500	9	0	0	0	9	0	5
2.000	11	0	0	0	11	0	6
3.000	3	0	0	0	3	0	7
4.000	0	1			1		8
<b>Total:</b>	<b>847</b>	<b>166</b>	<b>59</b>	<b>0</b>	<b>954</b>	<b>0</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	767	65	1	12	0	52	897	1
0.750	10	1	0	0	0	2	13	2
1.000	0	7	0	11	0	1	19	3
1.250	0	1	0	0	0	0	1	4
1.500	0	5	1	2	0	1	9	5
2.000	0	2	0	7	0	2	11	6
3.000	0	1	0	2	0	0	3	7
4.000				1			1	8
<b>Total:</b>	<b>777</b>	<b>82</b>	<b>2</b>	<b>35</b>	<b>0</b>	<b>58</b>	<b>954</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0	6			6	1
Within Municipality	127	1			128	2
<b>Total Fire Hydrants</b>	<b>127</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>134</b>	
<b>Flushing Hydrants</b>						
	0	13			13	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>13</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	75
Number of distribution system valves end of year:	253
Number of distribution valves operated during year:	95

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## WATER OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

ACCOUNT 689 & 682 - 2003 WAS A HIGHER THAN NORMAL YEAR. 2004 IS MORE IN THE NORMAL RANGE.

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### Property Tax Equivalent (Water) (Page W-07)

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

DIFFERENCE IS CONSTRUCTION IN PROGRESS WHICH IS NOT INCLUDED IN THE TAX EQUIVALENT COMPUTATION.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

IN 2003 THE UTILITY IN ERROR CLASSIFIED CONTRIBUTIONS IN AID OF CONSTRUCTION AS CAPITAL PAID BY MUNICIPALITY. THIS WAS CORRECTED IN 2004 AND AS A RESULT WATER UTILITY PLANT WAS TRANSFERRED FROM PLANT FINANCED BY EARNINGS TO PLANT FINANCED BY CONTRIBUTIONS.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

SEE EXPLANATION FOR PAGE W 08.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

A WATER MAIN WAS EXTENDED TO AN AREA OUTSIDE THE CITY LIMITS AS PART OF A RESOLUTION OF A CONTAMINATED GROUND WATER SUPPLY. THIS ENTIRE PROJECT WAS PAID FOR BY THE COMPANY RESPONSIBLE FOR THE ENVIRONMENTAL REMEDIATION.

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### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

SAME EXPLANATION AS SCHEDULE W-17.

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### Meters (Page W-19)

If Tested During Year column total is zero, please explain.

UTILITY NO LONGER TEST METERS. IT IS THEIR POLICY TO REPLACE THEM IF NEEDED.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-19)

**Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.**

N/A

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